

PROPOSAL FOR A DRAFT ORDER IN COUNCIL

**THE RATES (CAPITAL VALUES, ETC.)
(NORTHERN IRELAND) ORDER 2005**

PUBLIC CONSULTATION DOCUMENT

7 October 2005

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FOREWORD BY JEFF ROOKER

Minister of State

Reform of the domestic rating system is long overdue - the current rating system based on rental values is both inequitable and out of date. The Review of Rating Policy was established by the former Executive to address these shortcomings. In the absence of devolution, the Government has continued to progress reform in this important area in order that a fairer rating system can be introduced as soon as possible. This remains our objective and is why we are proceeding with the reforms set out in a consultation report published in March this year, including the revaluation of all domestic property on an individual capital value basis.

The draft Order in Council represents a key milestone on the path to reform by providing for the publication of the capital values of all domestic properties in Northern Ireland in April 2006. This advance publication will ensure that ratepayers will have ample opportunity to find out more about their assessment and query it if necessary well before the new system comes into effect in April 2007. I believe that this is essential given the fundamental changes we are making to the system and to increase ratepayer awareness and understanding, one of the key aims of the Review. It will also provide a sound basis upon which to take forward the remaining domestic rating reforms to be introduced from April 2007, including the new rate relief scheme for those on low incomes, transitional arrangements over a three-year period and a new independent valuation tribunal. These will be given effect through a second piece of legislation next year.

In addition, some further reforms to the non-domestic sector are included in this draft Order. These include the full exemption from rates of community halls that open their doors for wider public benefit and an increase in the level of sport and recreational relief for clubs. Both of these measures are intended to encourage a greater level of community spirit and ease the financial burden on many community-based organisations in Northern Ireland. Their inclusion in this Order will ensure they will take effect as early as possible and hopefully in time for the 2006/2007 financial year.

This draft Order will now be subject to 12 weeks consultation, concluding on 30 December. The purpose of the consultation exercise is to seek views on whether the draft legislation gives effect to the policy intentions, rather than the underpinning policy measures themselves. While the latter have already been subject to three separate consultation exercises, I would encourage as many people as possible to comment on the detail of the draft Order. The outcomes of the consultation exercise will contribute to the finalisation of the draft legislation, which I hope to introduce at Westminster early next year.

A handwritten signature in dark ink, appearing to read 'Jeff Rooker', with a horizontal line underneath it.

Jeff Rooker
Minister of State
7 October 2005

SECTION 1

INTRODUCTION

Purpose of draft Order and context

1. The draft Rates (Capital Values, etc.) (Northern Ireland) Order 2005 ('the draft Order') aims to give effect to the Government's intention to publish the capital values of all domestic property in Northern Ireland in April 2006, in advance of the new domestic rating system based on capital values coming into operation and rate bills issuing in April 2007. It also aims to give effect to the Government's intention to exempt from rates community halls in Northern Ireland that satisfy certain criteria, increase the level of rate relief for sport and recreation from 65% to 80% and provide for powers to repay and recover rates for the purposes of a new non-domestic hardship relief scheme from April 2006 onwards.
2. This draft Order is the second set of legislative proposals to emerge from the Review of Rating Policy in Northern Ireland. The first was the Rates (Amendment) (Northern Ireland) Order 2004¹ which gave effect to the decision to introduce the rating of unoccupied non-domestic property in April 2004 and the phasing out of industrial derating from April 2005, bringing Northern Ireland broadly into line with the position in Great Britain. These measures have already generated significant additional revenues that are being used under the Reinvestment and Reform Initiative to lever in borrowing to fund major infrastructure projects in Northern Ireland. This Order also contained an enabling power that allows regulations to be made to introduce the non-domestic hardship relief referred to in paragraph 1 above.²
3. A further draft Order in Council will be published for consultation next year that will aim to give effect to a range of other reforms that will accompany the introduction of the new discrete capital value system in April 2007. These include a new rate relief scheme for those domestic ratepayers on low incomes, and who are just above the housing benefit threshold or in receipt of partial housing benefit, and the establishment of an independent valuation tribunal.³ In addition, it is expected that a range of targeted reliefs for the non-domestic sector, with an emphasis on rural business, will be incorporated in the legislation.

¹ S.I. 2004 No. 703 (N.I. 4)

² These regulations are currently being drafted, with the aim of introducing the scheme by 1 January 2006.

³ See paragraphs 14 - 19.

Purpose of Consultation

4. All of the reforms mentioned above have been the subject of various consultation exercises since 2002.⁴ The purpose of this consultation exercise however is to provide an opportunity for you to comment on whether the draft Order gives effect to the policy decisions referred to in paragraph 1 above.
5. The draft Order and Explanatory Memorandum is included in this document, together with a short overview of the policy background, the key issues addressed in the legislation and a consultation list, all of which are available on the Review of Rating Policy website at www.nics.gov.uk/ratingpolicy. The consultation document, excluding the draft Order, can be made available in alternative formats if required.

How to respond

6. If you wish to comment, you can do so by writing to:

**Department of Finance and Personnel
Rating Policy Division
Room D12 Rathgael House
Balloo Road
BANGOR
BT19 7NA**

Or you may wish to fax or e-mail your comments to:

Fax: 028 9185 8008

E-mail: ratingpolicy.cfg@dfpni.gov.uk

7. You should also note that it is intended to place all consultation responses on the Review of Rating Policy website, and that the Department can only refuse to disclose information in exceptional circumstances. Corporate confidentiality clauses automatically attached to e-mails will not be taken into account.
8. Therefore, **before** you submit your response, please read paragraphs 9 -12 below which provide you with guidance on the legal position regarding any information given by you in response to this consultation.

⁴ Details of the various consultations and associated documentation are available on the Review of Rating Policy website.

Freedom of Information

9. The Freedom of Information Act 2000 (c. 36) gives the public a right of access to any information held by a public authority, in this case the Department of Finance and Personnel. This right of access to information includes information provided in response to a consultation. The Department cannot automatically consider as confidential information supplied to it in response to a consultation. However, the Department is responsible for deciding whether any information provided by you in response to this consultation, including information about your identity, should be made public or treated as confidential.
10. This means that information provided by you in response to the consultation is unlikely to be treated as confidential, except in very particular circumstances. The Lord Chancellor's Code of Practice on the Freedom of Information Act provides that:
 - The Department should only accept information from third parties in confidence if it is necessary to obtain that information in connection with the exercise of any of the Department's functions and it would not otherwise be provided.
 - The Department should not agree to hold information received from third parties 'in confidence' which is not confidential in nature.
 - Acceptance by the Department of confidentiality provisions must be for good reasons, capable of being justified to the Information Commissioner.
11. For further information about confidentiality of responses please contact the Information Commissioner's Office (or see website at: <http://www.informationcommissioner.gov.uk>).
12. If you require any further information about this consultation exercise, you should contact Rating Policy Division on 028 9185 8094 or 028 9127 7606.

SECTION 2

BACKGROUND

13. The current rating system in Northern Ireland is based on principles dating back to the mid nineteenth century. It is out of date and riddled with inequities and anomalies, largely due to the fact that the last revaluation of the domestic sector took place in 1976 and was based on 1960's rental values. This is why the Executive commissioned a fundamental Review of Rating Policy in Northern Ireland in 2000 and decided to consult in 2002 on a range of issues relating to both the domestic and the non-domestic sectors. It was on foot of the outcomes of that consultation that the Government made a number of policy announcements, including the decision to change the basis of valuation in respect of domestic property from rental to capital value.⁵

Domestic Reform

14. There are several reasons why the decision to move to capital values was taken. First, the consultation exercise in 2002 confirmed that few people understood the concept of rental values. This reflects the major change in the composition of the domestic property market since the last general revaluation of all property in Northern Ireland in 1976 – well over 70% of houses are now owner occupied. It was therefore felt that a change to capital values in the domestic sector would make the rating system more understandable for domestic ratepayers. Second, the lack of rental evidence in the current housing market means that any revaluation on a rental value basis would be a very arbitrary exercise and would only serve to carry forward many of the inequities and anomalies already inherent in the current system.
15. Research and analysis carried out on behalf of the Government showed that of the various capital value based systems operating elsewhere, a system based on individual assessment would result in a fairer distribution of the rate burden in Northern Ireland. This system involves the allocation of an individual capital value to every property. The main alternative would be a banded system where properties within a similar range are grouped together and attract the same rate liability. However, based on the analysis,

⁵ Other policy announcements included the introduction of the rating of unoccupied non-domestic property and the phasing out of industrial derating.

such a system in a Northern Ireland context would most likely be regressive and have less of a positive impact in terms of New Targeting Social Need than an individual or 'discrete' approach.

16. All of the relevant research and analysis was published in July last year, together with the Government's preferred approach to reform of the domestic rating system.⁶ This included not only a proposal to adopt a discrete capital value system from April 2007 onwards but also proposals to introduce:
 - a new rate relief scheme for those on low incomes and who are just above the housing benefit threshold or are in receipt of partial housing benefit;
 - a standard 25% discount for people with a disability whose property has been modified as a result;
 - transitional arrangements for those likely to experience the most significant increases in rate liability as a result of the changes; and
 - a new independent valuation tribunal to hear appeals against the new capital values.

17. The Government also announced its intention to make legislative provision for a number of powers that would enable a future Executive to adapt the new system by:
 - setting a maximum and/or minimum payment;
 - introducing a deferral scheme for pensioners;
 - adjusting the level and scope of relief available under the new rate relief scheme; and
 - introducing the rating of vacant domestic property.

18. These proposals were the subject of a 16-week consultation exercise that ended in November 2004 and included a survey of 1300 households conducted by the Northern Ireland Statistics and Research Agency.⁷ A report was published in March 2005 setting out the outcomes of that consultation and the Government's plan to bring forward legislation giving effect to its proposals.⁸ The draft Order included in this consultation document is the first of two

⁶ The Reform of the Domestic Rating System in Northern Ireland – A Policy Paper is available on the Review of Rating Policy Website, www.nics.gov.uk/ratingpolicy

⁷ The Northern Ireland Statistics and Research Agency is an agency within the Department of Finance and Personnel.

⁸ The Reform of the Domestic Rating System – A Consultation Report is available on the Review of Rating Policy Website, www.nics.gov.uk/ratingpolicy

Orders in Council that the Government intends to bring forward for this purpose.

19. It should also be noted that in publishing the draft Order for consultation, the Government has taken account of the fact that the council tax revaluation that was scheduled for April 2007 has been postponed. However, in view of the different context in Northern Ireland, it has been decided that the 2007 revaluation exercise in Northern Ireland and the domestic rating reforms more generally should proceed as planned. The Government believes that this is the right decision given that the revaluation in Northern Ireland is not only about updating the values upon which rates are based but is also about changing the basis of valuation itself to make the domestic rating system fairer. As mentioned in paragraph 13, it must also be remembered that the last revaluation of the domestic sector took place in 1976 (as opposed to 1992 in Great Britain) and even then was based on rental values from the 1960s. To delay the revaluation exercise would therefore simply serve to perpetuate the anomalies and inequities in the current system.

Non-domestic reform

20. As noted in paragraph 2, a number of important reforms have already been introduced in the non-domestic sector. These include the rating of unoccupied non-domestic property from April 2004 and the phasing out of industrial derating from April 2005. Additional work has subsequently been progressed with the aim of taking further steps to both modernise the current non-domestic rating system and make it fairer.
21. As part of this process, the Government published two policy papers, in February and March this year. The policy paper on charitable exemptions and reliefs considered the relevance and adequacy of the existing range of exemptions for charitable and non-profit organisations and set out the Government's proposals for reform. These proposals reflected the views expressed during the 2002 consultation exercise that the existing exemptions and reliefs should continue to be awarded to deserving organisations, but that further consideration should be given to the award of relief to universities, charity shops and amateur sports organisations. The key proposals contained within the policy paper on charitable exemptions and relief included:
 - retaining the current provisions relating to the rate relief system and the treatment of charity shops;
 - retaining the main existing charitable exemptions;

- fully exempting community halls from rates provided that they are made available for use by the wider community, do not have a liquor licence and are not occupied by a registered club;
 - an increase in the level of rate relief for qualifying amateur sports clubs; and
 - extending rate relief to houses owned and occupied by full time ministers and other similar clergy where they carry out pastoral duties from that property.
22. These proposals were subsequently subject to 16 weeks consultation. The consultation report published on 7 October sets out the Government's way forward in this area and also provides an overview of the views expressed during consultation. Two of the decisions contained within the consultation report are given effect in the draft Order, that is the increase in the level of sport and recreational relief from 65% to 80% and also full exemption for community halls from rates where they are made available for wider community use, subject to the condition that they do not have a liquor licence and are not occupied by a registered club. The extension of partial relief to houses owned by ministers of religion and other similar clergy where they carry out pastoral duties from their home will be included in the second Order in Council referred to in paragraph 3.
23. A further policy paper was published in March this year setting out the Government's proposals for reforming the rating of the business, rural and equine sectors. This considered whether existing reliefs in these sectors should be retained in addition to proposals to introduce a number of new reliefs. The key proposals set out in the policy paper included:
- providing relief for farm diversification businesses;
 - introducing relief for stud farms along the lines of the system that has operated in England, Wales and Scotland since 1990 ;
 - allow the rating system to be used as a billing, collection and recovery mechanism for voluntary Business Improvement Schemes
 - providing exemption to encourage the growth of ATMs in rural areas;
 - providing relief for quarry operators that undertake environmental improvement works; and
 - retaining freight transport relief at its current level.
24. Consultation on these proposals recently concluded and consideration is currently being given to the views that were

expressed before finalising the way forward. A consultation report setting out the Government's policy decisions in this area will be published later this year and these will also be given effect in the second Order to be published for consultation next year.

SECTION 3

KEY ISSUES

25. The draft Order is divided into four Parts and four Schedules. Part I contains the title, commencement and interpretation provisions. Part II, together with Schedules 1 and 2, sets out the types of properties to be revalued on a capital value basis and how the new capital values will be determined, published and revised. Part III and Schedule 3 deal with the non-domestic reliefs and exemptions and Part IV and Schedule 4 contain amendments to the Rates (Northern Ireland) Order 1977 (“the principal Order”) and other miscellaneous provisions.⁹ An overview of the key issues is set out below, together with a series of questions, to assist the reader’s consideration of the draft Order.

Domestic property

26. It is the Government’s intention that only domestic property should be revalued on a capital value basis. Article 3 of the draft Order therefore sets out the categories of property that will fall into this group. These include dwelling houses, properties used partly for the purpose of a private dwelling, private garages and private storage premises.
27. Schedule 1 to the draft Order makes provision for the purpose of determining what is to be treated as a dwelling-house for the purposes of the draft Order and the extent to which certain properties are to be treated as used for the purposes of a private dwelling for the purposes of the draft Order. It also defines the terms private garage and private storage premises.
28. In the main, Schedule 1 applies or repeats the rules and definitions in the principal Order. However there are some key modifications. Under the principal Order, pitches in leisure caravan sites, living accommodation within military camps and cells in a prison are all treated as domestic property. The draft Order changes this because it was felt that to revalue these on a capital value basis would be an extremely arbitrary exercise. In addition, the definition of private garage has been updated, prompted largely by changes in the vehicle excise legislation, on which the current definition in the principal Order relies, and the decision to remove the 25m² upper limit.

⁹ A copy of the principal Order can be viewed at [Updated Statutes of Northern Ireland 1921 to 2004](#)

Mixed-use properties

29. As mentioned in paragraph 26, properties that are partly used for the purposes of a private dwelling are also specified in the draft Order. Examples of such properties include a flat over a shop or public house that can only be accessed through the commercial premises, or a house in the grounds of a factory. The intention is that the Valuation and Lands Agency (VLA)¹⁰ will value the domestic part of such properties taking account of the fact that it is part of a larger property, part of which is also used for commercial purposes. In most cases this is likely to result in a lower capital value than a similar domestic property in the same neighbourhood that is not part of a larger mixed-use property. It will not be necessary to determine the capital value of the non-domestic part of the property as it will continue to be valued on a rental value basis.

Vacant property

30. In addition, the draft Order provides that property which is currently vacant, but which the Commissioner of Valuation for Northern Ireland ("the Commissioner") or the district valuer considers when next in use would fall into any of the four categories mentioned in paragraph 26 will be deemed to be in use and to fall into the relevant category. This is necessary to allow such property to be valued on a capital value basis. It is important to note however that vacant domestic property is currently not subject to rates. While there are no plans at present to introduce the rating of vacant domestic property, a future Executive will have the power to introduce this measure should it so wish.

Question: Do you think that the draft Order gives effect to the Government's intention to revalue domestic property only?

Capital value

31. The current basis of valuation for rating purposes in both the domestic and non-domestic sectors is rental value, known as Net Annual Value (NAV).¹¹ It is the Government's intention to change the basis of valuation in respect of domestic property from rental to capital value which will be determined in accordance with the definition set out in Schedule 2 to the draft Order, that is the amount that the property could reasonably have been expected to

¹⁰ The Valuation and Lands Agency is an Executive Agency within the Department of Finance and Personnel. <http://www.vla.nics.gov.uk>

¹¹ See Article 39 of the principal Order - [Updated Statutes of Northern Ireland 1921 to 2004](#)

sell for on the open market, at 1 January 2005, subject to a number of assumptions.¹²

Antecedent Valuation Date

32. The 1 January 2005 date mentioned above is important as it will ensure that all properties are valued by reference to the same point in time, which will not change until the next revaluation currently scheduled to take place in 2012. As a result, house price inflation between 1 January 2005 and the date of the next revaluation will not be reflected in the capital values published in April 2006 or the capital values of any new properties valued thereafter.¹³

Valuation Assumptions

33. The assumptions that will be applied when assessing the capital value of a property are summarised in the following paragraphs and largely mirror those used for council tax purposes in Great Britain, though some important changes have been made to reflect the different system to be introduced here – a discrete system rather than banding. These assumptions are necessary to ensure consistency and equity of treatment across the wide range of domestic properties being revalued.
34. Vacant possession: It will be assumed that the sale of the property was with vacant possession. For example, the sale price of a property on the open market may be affected if the sale is subject to an existing tenancy. However, for rating purposes, the property will be valued on the basis that there is no tenant.
35. Estate: It will be assumed that the estate sold was the fee simple absolute, which is generally taken to mean that the property is free from any restrictions. Where the property in question is a flat, it will be assumed that a 99-year lease is in place, irrespective of the term left on the lease.
36. Rentcharges and incumbrances: It will be assumed that the property was sold free from any rentcharges or other incumbrances, such as rights of way, planning restrictions, easements, restrictive covenants, etc. This means, for example, that where there is a right of way over the property, the property will be valued on the basis that the right of way did not exist. Service charges will, however, be taken into account in the valuation of a property. In addition, it will be possible to take

¹² See paragraphs 33 – 42 below.

¹³ Rate bills however still vary due to annual changes in the regional and district rates.

account of any adverse impact a right of way, or any other incumbrance, may have on the enjoyment of the property.

37. Average state of internal repair and fit out: It will be assumed that the property had an average state of internal repair and fit out, taking account of the age and character of the property and its locality. Properties of a similar age and type will be assumed, for example, to have the same standard of bathroom or kitchen. The rationale for this is that it would be both time consuming and subjective to reflect the actual state of internal repair and fit out of every property in Northern Ireland. Furthermore, such an approach may act as a disincentive to those wishing to undertake home improvements. This assumption should however be read together with the following assumption relating to the state and circumstances of the property.
38. State and circumstances: While the internal state of repair and fit out will be assumed to be average, it will also be assumed that the property when sold was otherwise in the same state and circumstances in which it might reasonably be expected to be on 1 April 2007, when the new rating system will come into effect. The capital value of the property will therefore take account of its actual state of external repair, and factors such as the locality in which it is situated, on the basis that these will continue to exist until 1 April 2007. Therefore, if there is a change in the state or circumstances of the property before 1 April 2007, this should be notified to VLA as it may affect the capital value of the property, and subsequently liability to rates.
39. Development potential: It will be assumed that the property had no development potential over and above that for which planning permission is not required or for which no application for planning permission is required. This means that where, for example, the open market value of a property may be exceptionally high due to speculation that a much larger replacement dwelling or an alternative development, such as an apartment block, could be located on the site, this will not be reflected in its capital value.
40. Use of a property wholly or partly for the purpose of a private dwelling, private storage premises or private garage: It will be assumed that where a property is used wholly for the purpose of a private dwelling, private storage premises or private garage or although vacant is deemed to be used for these purposes under Article 3(2) of the draft Order, it will always be used for this purpose. Similarly it will be assumed that where a property is used partly for domestic purposes and partly for non-domestic purposes or although vacant is deemed to be used for these

purposes under Article 3(2) of the draft Order, it will always be so used.

41. **Farmhouses:** Where a house is held with agricultural land and occupied by a person whose primary occupation is farming, it will be valued on the basis of the assumption that it would always be used as a farmhouse. This also applies to a house occupied by a fish farmer. This assumption is a carry over from the current rental value based system and will ensure that the potential impact of any speculative interest on the value of such a property, due to its proximity to a tourist or urban area for example, can be disregarded for the purpose of assessing its capital value for rating purposes.
42. **Illegality:** It will be assumed that there has been no contravention of any legal obligation which would affect the capital value of the property, whether the obligation arises under legislation, an agreement or otherwise. This means that, for example, where there has been a breach of planning legislation or building regulations, the property will be valued on the basis that there was no such breach.

Question: Do you consider that the draft Order gives effect to the Government's intention to change the basis of valuation in respect of domestic property from rental to capital value?

Publication of capital values

43. The Government intends to publish the capital value of every domestic property in Northern Ireland in April 2006 via VLA's website.¹⁴ Therefore, as well as providing for how the capital values will be determined, the draft Order also provides for their publication, together with any additional information to be determined by the Department (Article 5). The draft Order is however silent as to a publication date, although a ministerial commitment has already been given that this will take place in April 2006.
44. The manner and form of publication of the capital values is left to the Department to determine under Article 8 of the draft Order. As well as publication of the capital values via VLA's website, this is likely to involve the issue of written notifications to every ratepayer. These notifications are likely to include information on the details of each property, such as its size and type, number of rooms, type of heating, etc. They will also indicate if a property is subject to any exemption, or partial exemption, from paying rates.

¹⁴ <http://vla.nics.gov.uk/>

45. Special provision is made in relation to publication for properties used partly for the purpose of a private dwelling. In these cases, only the portion of the capital value of the property which can reasonably be regarded as attributable to its use for the purpose of a private dwelling will be published. This is because the non-domestic part will continue to be valued on a rental basis.¹⁵
46. Finally, Article 6 enables a list of the capital values in each district council area to be published to assist with planning at local government level.
47. The Government believes that this advance publication is essential given that the move to capital values represents the most radical change in the domestic rating system since its inception and will affect nearly all 700,000 households in Northern Ireland from April 2007 onwards. It will also be the first time that domestic property has been revalued for rating purposes since 1976. It is therefore inevitable that ratepayers will want time to be able to find out more about their new assessment, and query it if necessary before becoming liable to rates based on it.

Question: Do you think that the draft Order gives effect to the Government's intention to publish the capital values of all domestic property in advance of the new system coming into operation in April 2007?

Revision of capital values

48. The intention is that following publication of the capital values, ratepayers will have an opportunity to inform VLA of any inaccuracies in the information held on their property, obtain further information on how their capital value was determined and if necessary seek an informal review of their assessment well before the new system comes into operation in April 2007. Article 7 of the draft Order therefore gives the Commissioner a general power to revise the capital values and other information published under Article 5. Any changes made in light of an informal review will be notified to the relevant ratepayer and the information provided on the VLA website will also be updated. Full details of how ratepayers can make enquiries about their assessment, and seek an informal review, will be provided in advance of publication.

Question: Do you think the draft Order gives effect to the Government's intention to enable the capital values to be

¹⁵ See paragraph 29 on mixed use property.

revised if necessary following publication to correct any inaccuracies before the new system comes into effect?

Amendment of existing duty on public bodies with respect to alterations in the valuation list

49. Under Article 57 of the principal Order, a public body is obliged to inform the district valuer where information comes to its notice which leads it to suppose that the valuation list requires alteration. Article 13 of this draft Order amends Article 57 of the principal Order to make it clear that a public body is obliged to give the district valuer all information in its possession or control which is relevant to a decision whether to alter a valuation list, whether or not the public body has formed a view that the valuation list requires alteration.

Question: Do you think that the Government's intention to oblige a public body to give the district valuer all information in its possession or control which is relevant to a decision to alter a valuation list, whether or not the public body has formed a view that the valuation list requires alteration, is justified?

Application of existing power of entry, duty on public bodies and power to call for returns (obtain information) for the purposes of the determination and revision of capital values.

50. The Government wishes to ensure that the new capital values can be determined and revised as accurately as possible prior to the introduction of the new system in April 2007. For this reason, Article 14 of the draft Order applies the existing power of entry for valuers, the duty on public bodies as amended (see paragraph 49 above) and the power to call for returns in the principal Order for the purposes of the determination and revision of capital values.
51. It is intended that the power of entry and the power to obtain information will be exercised where the Commissioner or district valuer considers that they have insufficient information upon which to determine or revise a capital value. It is important to note, however, that where a valuer needs to enter the property, notice will be provided beforehand and entry into the property will not take place in the absence of the owner or occupier or their representative.

Question: Do you think that the Government's intention to apply the existing power of entry, duty on public bodies as

amended and power to call for returns is necessary for the determination and revision of the new capital values?

Non-domestic provisions

Increase in the level of sport and recreation relief

52. Sport and physical recreational rate relief is granted under Article 31 of the principal Order. The relief is granted on the basis that it encourages physical recreation at an amateur level and makes a significant contribution to health care. The legislation currently provides for 65% rate relief on qualifying facilities (bars, etc. are excluded).
53. In Great Britain, sports organisations that are charities or are registered as Community Amateur Sports Clubs are entitled to 80% mandatory relief with local authorities able to grant an additional discretionary relief of up to 20%.
54. Northern Ireland will be brought into line with the rest of the United Kingdom by increasing the mandatory level of relief available for all qualifying sports clubs from 65% to 80%. The Government does not propose to take a decision on whether to introduce a further discretionary rate relief of up to 20% until the Review of Public Administration has concluded and the future format of local government in Northern Ireland is known.

Question: Do you consider that that the draft Order gives effect to the Government's intention to increase the level of sport and recreational relief from 65% to 80%?

Exemption from rates of Community Halls

55. Community halls that are occupied by non-charitable organisations are liable to pay rates. They are however currently entitled to partial rate relief in proportion to the amount of time they are used for open community activity.
56. The Government would like to further encourage the use of these halls (and any new halls built in the future) for wider community purposes as it recognises the contribution that many such halls make to the wider community and the fact that the vast majority are not used as intensively as other types of non-domestic property and therefore rates along with costs of upkeep, can present a disproportionate burden on the organisations concerned.

57. The Government's intention therefore is to fully exempt these halls from rates providing that they are made available to a substantial extent (i.e. more than a minimal extent) for the same charitable purposes as at present. It is intended also to exclude halls that have a full liquor licence from full exemption on the basis that they have the capacity to generate income to assist with the payment of rates and to grant an exemption would give them an unfair advantage over other licensed properties. In addition, the exemption will not be available where a registered club occupies the property.
58. The Government intends to provide this full exemption to organisations such as the Orange Order, the Ancient Order of Hibernians and the Masonic Order.
59. At the same time the Government does not wish to disadvantage organisations that are currently in receipt of partial exemption but which would not satisfy the new criteria for full exemption. It is intended that those organisations will be able to retain the level of partial exemption to which they are entitled to before the commencement of this Order provided they remain in occupation of the property.

Question: Do you consider that that the draft Order gives effect to the Government's intention:

- **to provide for the full exemption from rates for community halls that are made available for use by the wider community;**
- **to provide full exemption only to certain organisations; and**
- **not to disadvantage those organisations currently in receipt of partial exemption but which would not qualify for the new full exemption.**

PART III

RELIEFS

9. Increased reduction of rates for certain hereditaments used for recreation
10. Repayment and recovery of hardship relief
11. Certain hereditaments to be wholly exempt from rates
12. Repeal of Article 41(2)(f) of principal Order with savings, etc.

PART IV

MISCELLANEOUS

13. Duties of public bodies with respect to alterations in valuation list
14. Application of Articles 57 to 60 of the principal Order
15. Transitional provisions, etc.
16. Repeals

SCHEDULES:

- | | |
|------------|--|
| Schedule 1 | Definition of “dwelling-house”, etc. |
| Schedule 2 | Capital value |
| Schedule 3 | Schedule to be inserted in principal Order as Schedule 13A |
| Schedule 4 | Repeals |

At the Court at Buckingham Palace, the ** day of ** 2005

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order in Council has been approved by resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1(1) of the Schedule to the Northern Ireland Act 2000 (c.1) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

PART I

INTRODUCTORY

Title and commencement

1.—(1) This Order may be cited as the Rates (Capital Values, etc.) (Northern Ireland) Order 2005.

(2) This Article and Articles 2 and 15 shall come into operation on the expiration of 7 days from the day on which this Order is made.

(3) Except as provided by paragraph (2), this Order shall come into operation on such day or days as the Department may by order appoint.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 (c. 33) applies to this Order as it applies to an Act of the Assembly.

(2) In this Order—

“the Commissioner” has the same meaning as in the principal Order;

“the Department” means the Department of Finance and Personnel;

“district” means a local government district;

“district valuer” has the same meaning as in the principal Order;

“dwelling-house” shall be construed in accordance with paragraph 1 of Schedule 1;

“hereditament” has the same meaning as in the principal Order;

“the principal Order” means the Rates (Northern Ireland) Order 1977 (NI 28);

“private garage” has the meaning given by paragraph 2 of Schedule 1;

PART I

“private storage premises” has the meaning given by paragraph 3 of Schedule 1;
“statutory provision” has the meaning assigned to it by section 1(f) of the Interpretation Act (Northern Ireland) 1954 (c. 33).

PART II
CAPITAL VALUE

Application of this Part

3.—(1) Subject to paragraph (2), this Part applies to the following hereditaments—

- (a) any dwelling-house;
- (b) any hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling;
- (c) any private garage;
- (d) any private storage premises.

(2) If the Commissioner or the district valuer considers that a hereditament which is not in use will when next in use fall within any sub-paragraph of paragraph (1), the hereditament shall be deemed for the purposes of this Part to be in use and to fall within that sub-paragraph.

(3) Schedule 1 (which makes further provision for the purposes of this Part) shall have effect.

“Capital value”

4. Schedule 2 (which makes provision for determining the capital value of a hereditament for the purposes of this Part) shall have effect.

Publication of capital values

5.—(1) The Commissioner may publish the capital value of any hereditament to which this Part applies.

(2) In the case of a hereditament which falls within Article 3(1)(b), the Commissioner may publish only its domestic capital value.

(3) In paragraph (2) “domestic capital value” means that portion of the capital value which can reasonably be regarded as attributable to the use of the hereditament for the purposes of a private dwelling.

(4) The Commissioner may publish such particulars in addition to the capital value or domestic capital value of the hereditament as the Department may determine.

Publication of list of total published values for each district

6. The Commissioner may publish a list of the total of—

- (a) the capital values published under Article 5(1); and
- (b) the domestic capital values published under Article 5(2),

in respect of each district in which the hereditaments are situated.

Revision of capital values, etc., by the Commissioner

7. The Commissioner may revise—

- (a) any value or particulars published under Article 5;
- (b) any list published under Article 6,

and may publish the revised value, particulars or list.

Manner and form of publication

8. The manner and form of publication under this Part shall be determined by the Department.

PART III

RELIEFS

Increased reduction of rates for certain hereditaments used for recreation

9. In Article 31 of the principal Order (percentage reduction of rates on certain hereditaments used for recreation)—

- (a) in paragraph (3); and
- (b) in paragraph (4),

for “65” substitute “80”.

Repayment and recovery of hardship relief

10.—(1) Article 33B of the principal Order (hardship relief) shall be amended as follows.

(2) In paragraph (1)—

- (a) for the word “remit” there shall be substituted the word “repay”;
- (b) the words “which a person is liable to pay” shall cease to have effect;
- (c) in sub-paragraph (b), for the words “remission that” there shall be substituted the words “repayment a”.

(3) In paragraph (2)—

- (a) for the words “paragraph (1)” there shall be substituted the words “this Article “reduce” includes remit,”;
- (b) after the word “payable” there shall be inserted the words “or paid”;
- (c) after the word “prescribed” there shall be added the words “and “repay” means repay in whole or in part”.

(4) In paragraph (4)—

- (a) in sub-paragraph (a), for the word “remission” there shall be substituted the word “repayment”;
- (b) in sub-paragraph (b), for the word “remission” there shall be substituted the word “repayment”;

(c) after sub-paragraph (b) there shall be added the words “; and

(c) provide for so much of any reduction or repayment under this Article as

contravened a Community obligation to be recoverable from the person mentioned in paragraph (1) as if it were a debt due to the Department on account of a rate leviable on him”.

Certain hereditaments to be wholly exempt from rates

11.—(1) After Article 41 of the principal Order (distinguishment in valuation list of hereditaments used for public, charitable or certain other purposes) there shall be inserted the following Article—

“Distinguishment in valuation list of hereditaments occupied by certain bodies and used or made available for use for charitable purposes

41A.—(1) There shall be distinguished in the valuation list as wholly exempt from rates any hereditament to which paragraph (2) applies which is occupied by a body which is not established or conducted for profit if the body is—

- (a) listed in Schedule 13A; or
- (b) a member of, or affiliated to, a body listed in Schedule 13A.

(2) This paragraph applies to a hereditament—

- (a) which the Commissioner or the district valuer is satisfied is to a substantial extent used or made available for use for purposes which are declared by the Recreational Charities Act (Northern Ireland) 1958 (c. 16) to be charitable or are otherwise charitable—

- (i) where the use is by the occupying body, subject to charges, if any, not more than necessary to defray reasonable expenses actually incurred by the body by reason of that use; or
 - (ii) where the use is not by that body, for a consideration, if any, not more than necessary to defray such expenses; and

(b) which is not a hereditament—

- (i) to which Article 31 (reduction of rates on certain hereditaments used for recreation) or Article 41(2)(e) (exemption for recreational charities) applies; or
 - (ii) on which a person may under a licence (other than an occasional licence) or a protection order sell intoxicating liquor by retail; or
 - (iii) in respect of which a club is registered under the Registration of Clubs (Northern Ireland) Order 1996 (NI 23).

(3) Schedule 13A (listed bodies for purposes of this Article) shall have effect.

(4) The Department may by order made subject to affirmative resolution amend Schedule 13A by—

- (a) adding any body which is not established or conducted for profit;
- (b) omitting, or altering the description of, any body.

(5) Article 41(9) shall apply to any reference in this Article or Schedule 13A to a body or to a hereditament of a description mentioned in paragraph (2) as it applies to any reference to a body in that Article or to a hereditament of a description

PART III

mentioned in paragraph (2)(a) to (e) of that Article.

(6) Expressions used in paragraph (2)(b)(ii) and in the Licensing (Northern Ireland) Order 1996 (NI 22) have the same meaning in paragraph (2)(b)(ii) as in that Order.”.

(2) After Schedule 13 to the principal Order (hereditaments excluded from exemption) there shall be inserted as Schedule 13A the Schedule set out in Schedule 3.

Repeal of Article 41(2)(f) of principal Order with savings, etc.

12.—(1) Article 41(2)(f) of the principal Order (exemption for certain hereditaments used to an extent of not less than ten per cent. for certain charitable purposes) shall cease to have effect.

(2) Any hereditament which, immediately before the commencement of paragraph (1), was distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order shall continue to be distinguished as exempt to that extent while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(3) Where the Commissioner or the district valuer is satisfied that a hereditament should have been distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f) of the principal Order immediately before the commencement of paragraph (1), he shall distinguish the hereditament, or cause it to be distinguished, in the valuation list as exempt from rates to the extent that it should have been so distinguished immediately before the commencement of paragraph (1) while it remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(4) Where the Commissioner or the district valuer is satisfied that a hereditament (“the replacement hereditament”) is used by a body as a replacement for a hereditament which—

- (a) is no longer occupied by that body; and
- (b) is or was distinguished to any extent as exempt from rates,

he shall distinguish, or cause to be distinguished, the replacement hereditament in the valuation list as exempt from rates to that extent while the replacement hereditament remains in the same occupation and Article 41A(1) of the principal Order does not apply to it.

(5) In paragraph (4)(b) “is or was distinguished” means—

- (a) is or should be distinguished in the valuation list under paragraph (3); or
- (b) was immediately before the commencement of paragraph (1) distinguished in the valuation list by virtue of Article 41(2)(f) of the principal Order.

(6) Article 41(9) of the principal Order shall apply to any reference in this Article to a body or to a hereditament of a description mentioned in this Article as it applies to any reference to a body in that Article or to a hereditament of a description mentioned in paragraph (2)(a) to (e) of that Article.

(7) In the principal Order—

- (a) in Article 31(2)(c)—
 - (i) “or (f)” shall cease to have effect;

- (ii) at the end add “or by virtue of Article 12(2), (3) or (4) of the Rates (Capital Values, etc.) (Northern Ireland) Order 2005”;
- (b) in Article 41—
 - (i) in paragraph (3)(a), for “(e), or (f)” there shall be substituted “or (e)”;
 - (ii) in paragraph (4), for “(e), or (f)” there shall be substituted “or (e)”;
 - (iii) in paragraph (9), for “to (f)” there shall be substituted “to (e)”.
- (8) In Schedule 7 to the principal Order—
 - (a) in paragraph 3(a), for “, (e), or (f)” there shall be substituted “or (e)”;
 - (b) paragraph 3 shall be renumbered as sub-paragraph (1) of that paragraph and after it there shall be inserted the following sub-paragraphs—
 - “(2) Where—
 - (a) any hereditament was, immediately before the relevant date, distinguished in the valuation list as exempt from rates to any extent by virtue of Article 41(2)(f); and
 - (b) it continues to be distinguished in the valuation list by virtue of Article 12(2) of the 2005 Order,its rateable value shall continue to be the same proportion of its net annual value as it was immediately before the relevant date.
 - (3) Where a hereditament is distinguished in the valuation list as exempt from rates by virtue of Article 12(3) of the 2005 Order, its rateable value shall be the same proportion of its net annual value as it would have been immediately before the relevant date if it had been distinguished under Article 41(2)(f).
 - (4) Where a hereditament is distinguished in the valuation list by virtue of paragraph (4) of Article 12 of the 2005 Order, its rateable value shall be the same proportion of its net annual value as the rateable value of the original hereditament was of its net annual value immediately before it ceased to be occupied as mentioned in sub-paragraph (a) of that paragraph.
 - (5) In this paragraph—
 - “2005 Order” means the Rates (Capital Values, etc.) (Northern Ireland) Order 2005;
 - “original hereditament” means the hereditament to which sub-paragraphs (a) and (b) of Article 12(4) of the 2005 Order apply;
 - “relevant date” means the date on which Article 12(1) of the 2005 Order (which repealed Article 41(2)(f)) came into operation.”.

PART IV

PART IV

MISCELLANEOUS

Duties of public bodies with respect to alterations in valuation list

13.—(1) In paragraph (1) of Article 57 of the principal Order (duties of public bodies with respect to alterations in valuation list), for the words from “information” to “or not)” there shall be substituted the words “relevant information comes to the notice of a public

body”.

(2) For paragraph (2) of that Article there shall be substituted the following paragraph—

“(2) In this Article—

“inform” includes, in relation to a public body, giving relevant information in the possession or control of that body;

“public body” means—

(a) a body established by or under a statutory provision, or

(b) a department of the Government of the United Kingdom;

“relevant information” means information which is relevant to a decision whether to alter a valuation list;

“valuation list” includes a valuation list which has been issued but which has not yet come into force.”.

Application of Articles 57 to 60 of the principal Order

14.—(1) Articles 57 to 60 of the principal Order shall apply for the purposes of Part II subject to the following modifications.

(2) Article 57 (duties of public bodies with respect to alterations in valuation list) shall apply as if the definition of “relevant information” in paragraph (2) included information which is relevant to the determination or revision of the capital value of a hereditament under Part II.

(3) Article 59 (power to call for returns) shall apply to the determination or revision of the capital value of a hereditament under Part II as it applies to the making of a new valuation list or the revision of the valuation list as if in paragraphs (1) and (2)—

(a) for the words “occupier, owner or” there were substituted the words “Northern Ireland Housing Executive, a district council, or the occupier, the person entitled to possession or the”; and

(b) for the words “on all” there were substituted the word “more”.

(4) In Article 60 (offences) references to Article 58 or to Article 59 are to that Article as it applies by virtue of this Article.

(5) In this Article “capital value” includes domestic capital value.

Transitional provisions, etc.

15.—(1) The Department may by regulations make such transitional or consequential provision, or such savings, as it considers necessary or expedient for the purposes of or in connection with the coming into operation of any provision of this Order.

(2) Regulations under this Article shall be subject to negative resolution.

Repeals

16. The statutory provisions set out in Schedule 4 are hereby repealed to the extent specified in the second column of that Schedule.

Draft Rates (Capital Values, etc.) (Northern Ireland) Order2005

Clerk of the Privy Council

SCHEDULES

Article 3(3).

SCHEDULE 1

DEFINITION OF “DWELLING-HOUSE”, ETC.

1.—(1) Subject to sub-paragraph (2), Schedule 5 to the principal Order (definition of “dwelling-house”, etc.) shall have effect for the purposes of Part II of this Order as it has effect for the purposes of the principal Order.

(2) For the purposes of this Order, Schedule 5 to the principal Order (definition of “dwelling-house”, etc.) shall have effect as if—

(a) in paragraph 2 there were added after sub-paragraph (4)—

“(5) The following shall be deemed not to be used for the purposes of a private dwelling—

(a) so much of an area of a caravan site which is valued as a single hereditament under sub-paragraph (1) of paragraph 2 of Part XIII of Schedule 12 as is not in the occupation of the site operator;

(b) a caravan pitch which is a separate hereditament in the circumstances mentioned in that sub-paragraph but in relation to which the district valuer has not exercised the power conferred by that sub-paragraph;

(c) a caravan pitch which is entered separately in the valuation list following an application under sub-paragraph (2) of that paragraph.”;

(b) in paragraph 3(a) and (b), after the word “garden,” there were inserted the words “park, pleasure ground,”;

(c) in paragraph 4(2), for the words “the hereditament, to the extent of so much of its net annual value as is apportioned to that part,” there were substituted the words “that part”;

(d) after paragraph 4 there were inserted—

“4ZA.—(1) A hereditament or part of a hereditament shall be deemed not to be used for the purposes of a private dwelling if it is—

(a) held by the Secretary of State for the purposes of armed forces accommodation; and

(b) situated within the perimeter of a military establishment.

(2) In this paragraph “military establishment” means an establishment used by any of Her Majesty’s forces.”;

(e) paragraph 4A were omitted;

(f) in paragraph 5 sub-paragraph (d) were omitted.

(3) For the purposes of this Order, the principal Order shall have effect as if paragraph 2(3) of Part XIII of Schedule 12 to the principal Order were omitted.

2.—(1) In this Order “private garage” means, subject to sub-paragraph (2), a

SCH. 1

hereditament which is used wholly or mainly for the accommodation of a motor vehicle.

(2) For the purposes of sub-paragraph (1) a hereditament which is used—

- (a) for the purposes of a trade or business; or
- (b) by a charity, a public body or any other body that is not established or conducted for profit,

is not a private garage.

(3) In sub-paragraph (2)—

“charity” means a body established for charitable purposes only;

“public body” means—

- (a) a body established by or under a statutory provision, or
- (b) a department of the Government of the United Kingdom.

3.—(1) In this Order “private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage of domestic articles belonging to the residents.

(2) In sub-paragraph (1)—

“domestic articles” means—

- (a) household stores and other articles for domestic use;
- (b) light vehicles, whether mechanically-propelled or not;

“residents” means persons residing in the dwelling-house or dwelling-houses referred to in sub-paragraph (1).

4.—(1) The Department may by regulations modify paragraphs 1 to 3.

(2) In sub-paragraph (1) “modify” has the same meaning as in the principal Order.

(3) Regulations shall not be made under this paragraph unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.

SCHEDULE 2

CAPITAL VALUE

Article 4.

Basis of valuation

1. For the purposes of Part II of this Order the capital value of a hereditament shall be the amount which, on the assumptions mentioned in paragraphs 3 to 9, the hereditament might reasonably have been expected to realise if it had been sold on the open market by a willing seller on 1st January 2005.

Interpretation

2. In this Schedule—

“agricultural land” has the meaning given by paragraph 1 of Schedule 1 to the principal Order;

SCH. 2

“development” has the meaning given by Article 2(2) of the Planning Order;

“fish farm” has the meaning given by Article 2(2) of the principal Order;

“flat”, in relation to a building, means a dwelling which is a separate set of premises, whether or not on the same floor, divided horizontally from some other part of the building;

“incumbrance” means any incumbrance, whether capable of being removed by the seller or not, except service charges;

“permitted development” means development for which planning permission is not required or for which no application for planning permission is required;

“Planning Order” means the Planning (Northern Ireland) Order 1991 (NI 11);

“planning permission” has the meaning given by Article 2(2) of the Planning Order;

“rentcharge” has the meaning given by section 27(1) of the Ground Rents Act (Northern Ireland) 2001 (c. 5).

The assumptions

3. The sale was with vacant possession.

4. The estate sold was the fee simple absolute or, in the case of a flat, a lease for 99 years at a nominal rent.

5. The hereditament was sold free from any rentcharge or other incumbrance.

6.—(1) The hereditament was in an average state of internal repair and fit out, having regard to the age and character of the hereditament and its locality.

(2) The hereditament was otherwise in the state and circumstances in which it might reasonably be expected to be on 1st April 2007.

7. The hereditament had no development value other than value attributable to permitted development.

8.—(1) A hereditament falling (or deemed to fall) within sub-paragraph (a), (b), (c) or (d) of Article 3(1) would always fall within that sub-paragraph.

(2) A house—

(a) occupied in connection with agricultural land or a fish farm; and

(b) used as the dwelling of a person falling within sub-paragraph (3),

would always be so occupied and used.

(3) A person falls within this sub-paragraph if—

(a) his primary occupation is the carrying on or directing of agricultural or fish farming operations on the land or fish farm mentioned in sub-paragraph (2)(a); or

(b) he is—

(i) employed in agricultural or, as the case may be, fish farming operations on the land or fish farm mentioned in sub-paragraph (2)(a); and

(ii) entitled, whether as tenant or otherwise, so to use the house only while so employed.

SCH. 2

9.—(1) There has been no relevant contravention of—

(a) any statutory provision; or

(b) any requirement or obligation, whether arising under a statutory provision, an agreement or otherwise.

(2) In this paragraph “relevant contravention” means a contravention which would affect the capital value of the hereditament.

SCHEDULE 3

SCHEDULE TO BE INSERTED IN PRINCIPAL ORDER AS SCHEDULE 13A

Article 11(2).

“SCHEDULE 13A

LISTED BODIES FOR PURPOSES OF ARTICLE 41A

Ancient Order of Hibernians
Apprentice Boys of Derry
Grand Lodge of Freemasons of Ireland
Grand Orange Lodge of Ireland
Independent Loyal Orange Institution
Order of the Knights of St. Columbanus
Royal Antediluvian Order of Buffaloes
Royal Black Institution.”.

SCHEDULE 4

REPEALS

Article 16.

Short Title	Extent of repeal
Rates (Northern Ireland) Order 1977 (NI 28).	In Article 31(2)(c), the words “or (f)”. In Article 33B(1), the words “which a person is liable to pay”. Article 41(2)(f) and (10). Article 61(1)(bb).
Rates Amendment (Northern Ireland) Order 1979 (NI 4).	Article 4. Article 7(c), (e) and (f).
Rates (Amendment) (Northern Ireland) Order 1994 (NI 11).	Article 4(2) and (3).

EXPLANATORY NOTE

(This note is not part of the Order)

Part I of this Order is introductory.

Draft Rates (Capital Values, etc.) (Northern Ireland) Order 2005

Part II of this Order makes provision for the publication of the capital value (determined in accordance with Schedule 2) of certain hereditaments (principally dwelling-houses).

Part III of this Order amends provisions of the Rates (Northern Ireland) Order 1977 relating to rating reliefs. The amendments include an increase from 65 per cent. to 80 per cent. in the reduction of rates on certain hereditaments used for recreation (Article 9) and complete exemption from rates for certain hereditaments occupied by bodies listed in Schedule 13A to that Order and used or made available for use for charitable purposes (Article 11).

Part IV contains miscellaneous provisions.

SECTION 5

DRAFT RATES (CAPITAL VALUES, ETC.) (NORTHERN IRELAND) ORDER 2005

EXPLANATORY MEMORANDUM

INTRODUCTION

1. The draft Rates (Capital Values, etc.) (Northern Ireland) Order 2005 is being made under the Northern Ireland Act 2000 (c.1) and is subject to approval by affirmative resolution of each House of Parliament.
2. This Explanatory Memorandum has been prepared by the Department of Finance and Personnel ('the Department') to assist the reader in understanding the draft Order. It does not form part of the draft Order.

BACKGROUND AND POLICY OBJECTIVES

3. The Review of Rating Policy in Northern Ireland was commissioned by the Executive in 2000 with the aim of making the rating system in Northern Ireland fairer and more understandable. Several non-domestic reforms have already been implemented, namely the rating of unoccupied non-domestic property and the phasing out of industrial derating.¹⁶ However, the most radical change, which is due to take effect from April 2007, is the change in the basis of valuation in respect of domestic property from rental to capital values.
4. The draft Order gives effect to the first step on the path towards this change in that it enables the Commissioner of Valuation for Northern Ireland ("the Commissioner") to publish the capital value of every domestic property in Northern Ireland. These will be published in April 2006, after which ratepayers will be provided with an opportunity to make enquiries and, if necessary, seek an informal administrative review before the new system based on capital values comes into operation in April 2007.
5. The draft Order also aims to give effect to two reforms relating to the non-domestic sector, namely the exemption from rates of community halls (subject to certain criteria) and an increase in the current level of sport and recreation relief from 65% to 80% (in line with the existing level of mandatory relief in Great Britain). These reforms will take effect from April 2006 onwards. It also provides for the power to repay or recover rates where hardship relief has been awarded under a new scheme for businesses. The aim is to introduce this scheme by 1 January 2006.

¹⁶ Rates (Amendment) (Northern Ireland) Order 2004 (S.I. 2004 No. 703 (N.I. 4))

CONSULTATION AND OPTIONS CONSIDERED

6. There was a high level of support for changing the basis of valuation in respect of domestic property from rental to capital values during the 12-week consultation exercise launched by the Executive in May 2002.¹⁷ A further consultation took place in 2004 on the Government's subsequent proposal to adopt a discrete capital value system.¹⁸ Research showed that, taking account of Northern Ireland's specific context, this would result in a fairer distribution of the rating burden and have a more positive impact in terms of New Targeting Social Need than the alternatives. The alternatives that were considered included the current rental based rating system, a banded system similar to the council tax model in Great Britain and a progressive banded system.
7. During the consultation period, a number of regional and themed seminars were held to which political representatives and stakeholder organisations were invited. The Northern Ireland Statistics and Research Agency also conducted a survey of 1300 households. 386 written consultation responses were received in total.
8. The outcomes of this consultation were set out in a report published in March 2005, which signalled the Government's intention to proceed with the introduction of the new system in April 2007.¹⁹ A range of other domestic reforms, to be brought forward in a second Order in Council next year, were also announced including:
 - a new rate relief scheme for those on low incomes;
 - transitional relief arrangements for those experiencing the most significant increases;
 - a new independent valuation tribunal to hear appeals against the new capital values; and
 - a set of enabling powers for a future Executive that would allow the new system to be varied, for example by setting a maximum or minimum payment.
9. In February 2005 the Government published a number of proposals to change the current charitable exemptions and reliefs. The main changes were:
 - an increase in the current level of relief for amateur sporting organisations from 65% to 80%;

¹⁷ The 2002 consultation paper and report are available on the Review of Rating Policy Website www.nics.gov.uk/ratingpolicy.

¹⁸ The Policy Paper on Reform of the Domestic Rating System in Northern Ireland is available on the Review of Rating Policy Website, www.nics.gov.uk/ratingpolicy. This was made available in alternative formats including Braille, Chinese, Irish and Ulster Scots.

¹⁹ The consultation report on reform of the domestic rating system is available on the Review of Rating Policy website - www.nics.gov.uk/ratingpolicy

This Explanatory Memorandum refers to the draft Rates (Capital Values, etc.) (Northern Ireland) Order 2005.

- full exemption for unlicensed community halls that open their doors to the wider community and are not occupied by a registered club;
- an extension of partial relief to houses owned by ministers of religion and other similar clergy where they carry out pastoral duties from their home.

10. The start of the consultation process was advertised widely in the local press and newsletters. 433 copies of the policy paper were distributed and two key consultation events were held. The outcomes of the consultation, which were generally supportive of the Government's policy proposals, were included in a consultation report that was published on 7 October.²⁰ This report recognised that full exemption for community halls, and the increase in the level of sport and recreational relief, should be introduced as soon as possible. These measures are therefore being taken forward in this draft Order. It is intended that the extension of partial relief to houses owned by ministers of religion and other similar clergy where they carry out pastoral duties from their home will be included in the second Order in Council referred in paragraph 8.

FINANCIAL EFFECTS OF THE DRAFT ORDER

11. The additional costs associated with the revaluation of all domestic property on a capital value basis will be in the region of £7m - £7.5m.
12. The additional costs associated with increasing the level of sport and recreational relief from 65% to 80% is estimated to be £0.5m. Fully exempting community halls from rates is estimated to cost an additional £1.9m.

HUMAN RIGHTS ISSUES

13. The provisions of the draft Order are considered to be compatible with the European Convention on Human Rights.

EQUALITY IMPACT ASSESSMENT

14. An Equality Impact Assessment (EQIA) found that, under a discrete capital value system, there is unlikely to be a differential impact within the age, gender, marital status and dependants groups.²¹ The impact on sexual orientation and political opinion could not be determined due to the

²⁰ A copy of the consultation report on Charitable Exemptions and Reliefs is available on the Review of Rating Policy website - <http://www.nics.gov.uk/ratingpolicy/>

²¹ The initial and final Equality Impact Assessment are both available on the Review of Rating Policy website, www.nics.gov.uk/ratingpolicy. A copy can also be obtained from Rating Policy Division, Room D12, Decant Annex, Rathgael House, Bangor.

absence of data. While the EQIA identified potential adverse impacts within the race and religion categories, these may not necessarily be unfair as it may reflect the ability to pay of a particular Section 75 group.

15. The initial EQIA carried out on the proposal to increase the level of sport and recreational relief from 65% to 80% points to greater participation in active sport from some groups, such as men and younger persons. However, in providing an incentive for the growth of amateur sport and recreation, there is every likelihood that accessibility for all groups will be increased.
16. In terms of the exemption of community halls, the EQIA found that those most likely to benefit are Orange halls and therefore the Protestant community may gain most directly from this measure. However, it is also likely to generate increased usage of community halls generally and wider use of such facilities should benefit all sections of the community.

SUMMARY OF THE REGULATORY APPRAISAL

17. In overall terms, the benefits of increasing the level of sport and recreational rate relief from 65% to 80% (encouraging amateur sport with the associated health benefits) are likely to outweigh the costs (£0.5m additional revenue loss or slightly higher non-domestic rates). Providing full exemption for community halls is estimated to cost an additional £1.9m with the benefit likely to be the increased usage of community halls.

MAIN ELEMENTS OF THE ORDER

18. The draft Order is divided into four Parts and contains 16 Articles and 4 Schedules. Part I sets out the title of the draft Order and the commencement provisions. It also defines certain terms used in the draft Order.
19. Part II lists the categories of property to be revalued on a capital value basis and provides for the determination, publication and revision of their capital value.
20. Part III sets out the non-domestic provisions on increasing the level of sport and recreational rate relief, the full exemption of unlicensed community halls that are not occupied by a registered club, the repayment and recovery of hardship relief and the repeal (with savings) of Article 41(2)(f) of the principal Order.
21. Part IV amends the existing duty on public bodies to inform the district valuer of certain information that comes to their notice and applies both this duty and the power of entry and power to call for returns in the principal Order for the purpose of determining, publishing and revising the new capital values. It also provides for transitional provisions and repeals.

COMMENTARY ON ARTICLES

PART I - INTRODUCTORY

Article 1: Title and commencement

22. This Article sets out the title of the Order and provides for its commencement.

Article 2: Interpretation

23. This Article provides for the interpretation of the draft Order and defines some of the expressions used in it.

PART II – CAPITAL VALUE

Article 3: Application of Part II and Schedule 1: Definition of ‘dwelling house’ etc.

24. Paragraph (1) provides that Part II applies to any dwelling house, any property used partly for the purpose of a private dwelling, any private garage, and any private storage premises. These are the categories of properties the capital values of which may be published by the Commissioner.
25. Paragraph (2) provides that where a property is currently vacant and the Commissioner or district valuer considers when next in use it would fall within one of the categories mentioned in paragraph 24 above, the property shall, for the purposes of the draft Order, be deemed to be in use and to fall within that category.
26. Paragraph (3) gives effect to Schedule 1 to the draft Order. Paragraph 1 of Schedule 1 to the draft Order applies Schedule 5 to the principal Order for the purposes of determining what is to be treated as a dwelling-house for the purposes of the draft Order and to what extent certain properties are to be treated as used for the purposes of a private dwelling for the purposes of the draft Order. The application of Schedule 5 to the principal Order is subject, however, to a number of modifications which have the effect of excluding armed forces accommodation within the perimeter of a military establishment, prison accommodation and individual pitches within a leisure caravan site from the categories of property in respect of which the Commissioner may publish capital values.
27. Paragraphs 2 and 3 of Schedule 1 to the draft Order define private garage and private storage premises for the purpose of the draft Order.
28. Paragraph 4 of Schedule 1 to the draft Order enables the Department to modify Schedule 1 to the draft Order by regulations subject to a draft of the

regulations having been laid before, and approved by a resolution of the Northern Ireland Assembly.

Article 4 and Schedule 2: 'Capital Value'

29. Article 4 gives effect to Schedule 2 to the draft Order.
30. Paragraph 1 of Schedule 2 to the draft Order defines the capital value of a property as the amount it would have reasonably sold for on the open market on 1 January 2005, based on a number of assumptions as set out in paragraphs 3 to 9 of that Schedule.
31. Paragraph 3 of Schedule 2 to the draft Order provides for the assumption that the property was sold with vacant possession.
32. Paragraph 4 of Schedule 2 to the draft Order provides for the assumption that the estate sold was the fee simple absolute or a 99-year lease in the case of a flat.
33. Paragraph 5 of Schedule 2 to the draft Order provides for the assumption that the property was sold free from rentcharges or other incumbrances, which means that they will not be reflected in the capital value of a property. However, by virtue of the definition of "incumbrance" in paragraph 2 of Schedule 2 to the draft Order, service charges will be taken into account in determining the capital value of a property.
34. Paragraph 6 of Schedule 2 to the draft Order provides for the assumption that the property was in an average state of internal repair and fit out, taking account of the age and character of the property. Paragraph 6 also provides that it will be assumed that the property was otherwise in the state and circumstances in which it might reasonably be expected to be on 1 April 2007.
35. Paragraph 7 of Schedule 2 to the draft Order provides for the assumption that the property had no development potential over and above that for which planning permission is not required or for which no application for planning permission is required.
36. Paragraph 8(1) of Schedule 2 to the draft Order provides that where a property is a dwelling-house, a private garage or private storage premises or although vacant is deemed to be such a property under Article 3(2) of the draft Order, it will be assumed that it will always be such a property. Similarly, it will be assumed that where a property is used partly for the purposes of a private dwelling and partly for other purposes or although vacant is deemed to be so used under Article 3(2), it will always be so used.
37. Paragraph 8(2) and 8(3) of Schedule 2 to the draft Order provide that where a house is occupied in connection with agricultural land or a fish

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farm and used as the dwelling of a person whose primary occupation is the carrying on of or directing of agricultural or fish farming operations on the land or fish farm or a person employed for these purposes, it will be assumed that it will always be so used.

38. Paragraph 9 of Schedule 2 to the draft Order provides for the assumption that there has been no contravention of any legal obligation, whether arising under legislation, an agreement or otherwise, which would affect the capital value of the property.

Article 5: Publication of capital values

39. Paragraph (1) provides the Commissioner with the power to publish the capital value of any property to which Part II of the draft Order applies.
40. Paragraphs (2) and (3) provide that, in the case of a property used partly for the purposes of a private dwelling, the Commissioner may publish only that portion of the capital value which can reasonably be regarded as attributable to the use of the property for the purposes of a private dwelling ("the domestic capital value").
41. Paragraph (4) allows the Commissioner to publish other information relating to the property as determined by the Department.

Article 6: Publication of list of total published values for each district

42. Article 6 provides for the publication of a list of the total capital values and domestic capital values in each district council area.

Article 7: Revision of capital values, etc., by the Commissioner

43. Article 7 enables the Commissioner to revise any capital value or domestic capital value published under Article 5, any additional information published under that Article and any list published under Article 6. It also enables him to publish the revision.

Article 8: Manner and form of publication

44. This Article provides that the form and manner of publication under Articles 5 to 7 is to be determined by the Department.

PART III - RELIEFS

Article 9: Increased reduction of rates for certain hereditaments used for recreation

45. This Article provides for an increase in the current level of relief available to amateur sporting organisations from 65% to 80%.

Article 10: Repayment and recovery of hardship relief

46. This Article amends Article 33B of the principal Order to give the Department a power to repay rates where the conditions for hardship relief are satisfied. It also provides a power to allow the Department to recover rates where State Aid rules have been breached.

Article 11 and Schedule 3: Certain hereditaments to be wholly exempt from rates

47. This Article inserts a new Article 41A and a new Schedule 13A into the principal Order.
48. Paragraph (1) of Article 41A provides for any property occupied by a body to be distinguished in the valuation list as wholly exempt from rates if that body is listed in Schedule 13A to the principal Order or is a member of, or affiliated to, a body listed in that Schedule.
49. Paragraph (2)(a) of Article 41A sets out the criteria to be applied for eligibility for distinguishment under paragraph (1), i.e. the use, or availability for use, of the property to a substantial extent for purposes declared to be, or which are, charitable and where charges are not more than necessary to defray reasonable expenses. Paragraph (2)(b) sets out those properties that are not eligible to be distinguished in the valuation as exempt from rates under this Article.
50. Paragraph (3) of Article 41A gives effect to Schedule 13A to the principal Order.
51. Paragraph (4) of Article 41A gives the Department the power to amend Schedule 13A to the principal Order by order subject to affirmative resolution by the Northern Ireland Assembly.

Article 12: Repeal of Article 41(2)(f) of the principal Order with savings, etc.

52. Paragraph (1) provides that Article 41(2)(f) of the principal Order will cease to have effect.
53. Paragraph (2) provides for a property that was distinguished in the valuation list as partially exempt before 1 April 2006, and does not qualify under Article 41A(1), to continue to be so distinguished to the same extent after that date while it remains occupied by the same body.
54. Paragraph (3) allows the Commissioner or district valuer to distinguish a property that does not qualify under Article 41A(1) as partially exempt after 1 April 2006, where satisfied that it should have been so distinguished before that date and while it remains occupied by the same body.

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55. Paragraphs (4) and (5) provide for a replacement property, which would not qualify under Article 41A(1), to continue to be distinguished to the same extent provided it is occupied by the same body.
56. Paragraphs (7) and (8) make detailed amendments in the principal Order consequential to the provisions of this Article.

PART IV - MISCELLANEOUS

Article 13: Duties of public bodies with respect to alterations in valuation list

57. This Article amends Article 57 of the principal Order to oblige a public body to give the district valuer information in its possession or control which is relevant to a decision whether to alter a valuation list. Currently Article 57 only obliges a public body to inform the district valuer if information comes to its notice which leads it to suppose that a valuation list requires alteration.

Article 14: Application of Articles 57 to 60 of the principal Order

58. Paragraph (1) applies certain provisions in the principal Order for the purposes of Part II of the Order. These are the power of entry of valuers, the duty on public bodies to provide information, the power to request information and the offences associated with a breach of these provisions.

Article 15: Transitional provisions, etc.

59. This Article provides the Department with the power by regulations to make transitional or consequential provisions or savings which are necessary or expedient for the purposes of, or in connection with, the coming into operation of any provision of the draft Order.

Article 16: Repeals

60. This Article repeals the provisions set out in Schedule 4 to the draft Order. These repeals are consequential on Part III of the draft Order.

COMMENCEMENT

61. Articles 1, 2 and 15 of the draft Order will come into operation at the end of 7 days from the day on which the Order is made. The remaining provisions of the Order are to come into operation on a day, or days, to be appointed by the Department.

SECTION 6 CONSULTATION LIST

Age Concern Northern Ireland	Causeway Coast Communities Consortium
Aghaderg Gaelic Football Club	Central Management Unit
Altram	Child Poverty Action Group
Amalgamated Engineering and Electrical Union	Childcare Northern Ireland
An Gaelaras	Children's Law Centre
Ancient Order of Hibernians	Chinese Chamber of Commerce
Antrim Borough Council	Chinese Welfare Association
Apprentice Boys of Derry	Christian Action Research and Education (CARE)
Ards Borough Council	Chrysalis Women's Centre
Ards Football Club	Citizens Advice Bureau
Armagh City and District Council	Civic Forum Secretariat
Armagh City Centre Management	Civil Service Commissioners
Armagh Count Committee - GAA	Coalition on Sexual Orientation (CoSO)
Assessor For Central Scotland	Coiste na-iarchimi
Association of Chief Officers of Voluntary Associations (ACOVO)	Coleraine Borough Council
ATGWU (Amalgamated Transport and General Workers Union)	Coleraine Borough Partnership
Baha'i Council for Northern Ireland	Comber Rifle Club
Ballyclare Comrades Football Club	Comhaltas Uladh
Ballymena Borough Council	Comhchoiste na Gaelilge
Ballymoney Borough Council	Committee on the Administration of Justice
Ballymoney District Partnership	Community Development and Health Network Northern Ireland
Ballywalter Bowling Club	Community Foundation for Northern Ireland
Banbridge District Council	Community Fund
Banbridge District Partnership	Community Relations Council
Bangor Football Club	Confederation of British Industry
Bann Rowing Club	Construction Employers Federation
Barnardos Northern Ireland	Cookstown District Council
Belfast City Council	Cookstown District Partnership
Belfast Education and Library Board	EC District Partnership
Belfast European Partnership Board	Council for the Homeless (NI)
Belfast Solicitors' Association	Counteract
Belfast Traveller Education & Development Group	Craigavon Borough Council
British Deaf Association (NI)	Craigavon District Partnership
Bryson House	Craigavon Standing Conference of Women's Organisation
Carafriend	Cruse Bereavement Care (NI)
Carers Northern Ireland	Department for Employment and Learning
Carrickfergus Borough Council	Department for Regional Development
Castlereagh Borough Council	
Carrickfergus Golf Club	
Castlereagh Partnership for Peace and Reconciliation	

Department for Social Development
Department of Agriculture and Rural Development
Department of Culture, Arts and Leisure
Department of Education
Department of Enterprise, Trade and Investment
Department of Finance and Personnel
Department of Health, Social Services and Public Safety
Department of the Environment
Derriaghy Cricket Club
Derry City Council
Derry Well Women
Disability Action
Down County Committee - GAA
Down District Council
Down District Partnership Board
Down's Syndrome Association
Downshire Rifle Club
Dungannon and South Tyrone Borough Council
East Belfast Community Development Agency
Economic Research Institute for Northern Ireland
Employers Forum on Disability
Equality Commission
Equality Forum Northern Ireland
European Union Division
Falls Community Council
Falls Women's Centre
Federation of Small Business
Federation of the Retail Licensed Trade
Fermanagh District Council
Fermanagh District Partnership
Fermanagh Women's Network
First Key (Northern Ireland)
Forbairt Feirste
Foundry Regeneration Trust
Foyle Friend
Foyle Women's Information Network
FPA Northern Ireland (Formerly Family Planning Association)
Freight and Transport Association
G. E. McLarnon & Sons Ltd
Gaeiloiluint
Gael Linn

Gay and Lesbian Youth Northern Ireland
General Consumer Council Northern Ireland
Gingerbread Northern Ireland
Glenavon Football Club
Glentoran Football Club
GMB Union
Grand Lodge of Freemasons in Ireland
Grand Orange Lodge of Ireland
Help the Aged (NI)
House of Commons Library
House of Lords Library
HM Council of County Court
Indian Community Centre
Individuals who either responded to earlier public consultation or who expressed an interest in the review.
Initiative Economic Development
Inland Revenue
Institute of Directors
Institute of Professional Legal Studies (QUB)
Institutes of Further & Higher Education
Iomairt Cholm Cille
Irish and Local Studies Department
Irish Auctioneers & Valuers Institute
Irish League of Credit Unions
John Andrews & Co. Ltd
Landlord Association for N.I
Larne Borough Council
Larne Enterprise Development Co
Larne Football Club
Law Centre (NI)
Law Reform Advisory Committee
Legal Advisory Service
Lesbian Line
Limavady Borough Council
Limavady Cricket / Rugby Club
Limavady Community Development Initiative
Limavady District Partnership
Lisburn Borough Council
Lisburn Cricket Club
Lisburn Development LTD.
Lisburn Peace and Reconciliation Partnership
Lisburn Racquets Club

Lisnagarvey Hockey Club
Local Government Staff
Commission for Northern Ireland
Macmillan Cancer Relief
Magherafelt Area Partnership
Magherafelt Business Forum
Magherafelt District Council
Magherafelt Womens Group
Magistrates' Court
Mandarin Speakers Association
MENCAP
Mid-Ulster Women's Network
MOD
Mossley Hockey Club
Moyle District Council
Muckamore Cricket Club
Multi-Cultural Resource Centre
N I Agricultural Producers Association
National Society for the Prevention of Cruelty to Children (NSPCC)
National Union of Students and Union of Students in Ireland
New Opportunities Fund
New TSN Unit
Newry and Mourne District Council
Newry and Mourne Peace and Reconciliation Partnership
Newry and Mourne Senior Citizen's Consortium
Newry and Mourne Women
Newtownabbey Ratepayers Association
Newtownabbey Borough Council
Newtownabbey District Partnership
Newtownabbey Methodist Mission
Newtownabbey Senior Citizens Forum
Nexus Research Co-operative
NI Association for Mental Health
NI Chamber of Commerce and Industry
NI Committee ICTU
NI Council for Voluntary Action
NI Economic Council
NI Federation of Clubs
NI Federation of Housing Associations
NI Grain Trade Association
NI Health Trusts
NI Human Rights Commission
NI Independent Retail Trade Association

NI Members of House of Lords & Westminster Spokespersons
NI Political Parties
NI Resident Magistrates' Court
NI Women's Aid Federation
NI Youth & Family Courts
NIACRO
NICEM
NIGRA
NIHE
NILGA
NIO
NIPSA
NISRA
NIWEP
North Down Borough Council
North Down District Partnership
North Eastern Education Library Board
North West Community Network
North West Cricket Union
North West Forum of People with Disabilities
North/South Language Body
Northern Cricket Union
Northern Ireland African Cultural Centre
Northern Ireland Anti Poverty Network
Northern Ireland Chamber of Trade
Northern Ireland Court Service
Northern Ireland MLAs, MPs and MEPs
Northern Ireland Private Greens
Northern Ireland Textiles and Apparel Association Ltd.
Northern Ireland Youth Forum
OFMDFM
Oideas Loch Lao
Omagh District Council
Omagh District Partnership
Omagh Women's Area Network
Pakistani Community Association
Parents Advice Centre
Parents and Professions and Autism Charity Resource Centre
Parliamentary Clerk
Ministry of Defence
POBAL
Port of Larne
Portstewart Community Vision
Press for Change

Quarry Products Association
Queens University
Queer Space
Rates Rebate Group
Relate Northern Ireland
Religious Organisations
RICS (NI),
Royal National Institute for Deaf People (RNID)
Royal National Institute for the Blind (RNIB)
Rural Community Network (NI)
Rural Development Council
Save the Children
School of Law
Sense Northern Ireland
Shadow Secretary of State
Shooting Federation
Shorts Bombardier plc
Simon Community N. Ireland
Society of Local Authority Chief Executives
South Eastern Education and Library Board
South Tyrone Area Partnership
South West Belfast Community Forum
Southern Education and Library Board
Sperrin Lakeland Senior Citizen's Consortium
Sports Associations & Governing Bodies
Staff Commission for Education & Library Boards
Strabane District Council
Strabane District Partnership
The Ards Partnership
The Blind Centre (NI)
The British Council
The Cedar Foundation
The Derry Partnership for Derry City Council Area

The Equality Unit
The Executive Council of the Inn of Court of Northern Ireland
The Guide Dogs for the Blind Association
The Industrial Society
The Knights of St. Columbanus
The Law Society
The Office of Law Reform
The Ombudsman
The Peace and Reconciliation Partnership Ballymena Area
The Rainbow Project
The Royal Black Institution
The Statutory Duty Unit
The Women's Centre
Thompson Engineering Ltd.
Town Centres Forum
Training for Women Network
Travellers Movement Northern Ireland
UCATT (Union of Construction, Allied Trades and Technicians)
Ulster Farmers Union
Ulster Federation of Credit Unions
Ulster People's College
Ulster Scots Heritage Council
ULTACH
UNI TRUNK
UNISON
University of Ulster Jordanstown
Victims Unit
War on Want
Waringstown Cricket Club
West Belfast Economic Forum
Women's Forum Northern Ireland
Women's Information Group
Women's Resource and Development Agency
Women's Support Network
Youth Council for Northern Ireland
Youthnet

